

**CABLE TELEVISION SYSTEMS**  
**(BEVS - SCREEN 1)**

This schedule is to be used from January 1, 2004, through December 31, 2004, (reference ARM 42.21.151).

1. The average market value of television cable systems is \$2,000 per mile (BEVS Table 13) for coaxial cable (transmission line), and \$25 per service drop (BEVS Table 14).
2. The average market value for the dishes and towers will be determined using the following valuation tables. The dishes are circular shaped pieces of equipment used to receive the television signal. The towers are structures (usually metal) used to support any receiving equipment.

**DISHES (BEVS - TABLE 16)**

<b><u>YEAR</u></b>	<b><u>TRENDED % GOOD</u></b>
2003	85%
2002	70%
2001	53%
2000	35%
1999 & older	21%

**TOWERS (BEVS - TABLE 15)**

<b><u>YEAR</u></b>	<b><u>TRENDED % GOOD</u></b>
2003	92%
2002	85%
2001	78%
2000	69%
1999	61%
1998	52%
1997	41%
1996	32%
1995	26%
1994 & older	23%

<b><u>Property Type</u></b>	<b><u>Class Code</u></b>	<b><u>Property Class</u></b>	<b><u>Taxable Percentage</u></b>
Cable Television Systems	6831	8	3

3. All other television cable system equipment not valued from the above schedules will be valued using Table 3 (BEVS Table 17) of the Furniture and Fixture Schedule (PPBA-22A). Television cable system equipment (property class code 6831) is class 8 property and the taxable value is 3% of market value. This includes the channel selection boxes.

**Example:** The taxpayer owns a cable television system which he purchased in 1989. The following equipment was purchased: 100 miles of coaxial cable for \$275,000, 550 drops for \$19,250, 3 dishes for \$35,000, 1 tower for \$17,000 and other transmitting equipment located in the building for \$30,000. The 550 boxes cost \$11,000 in 1990.

	<u>Market Value</u>
Miles of Cable: 100 x \$2,000 =	\$200,000
Drops: 550 x \$25 =	13,750
Dishes: \$35,000 x 21% =	7,350
Tower: \$17,000 x 23% =	3,910
Transmitting Equipment: \$30,000 x 18% =	5,400
Selector Boxes: \$11,000 x 18% =	<u>\$ 1,980</u>

The market value of equipment, cable, and drops = \$232,390

The taxable value would be  $232,390 \times 3\% = 6,972$